

The National Fraud Initiative

How Audit Scotland chooses data to be matched



 AUDIT SCOTLAND

Prepared by Audit Scotland
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The National Fraud Initiative (NFI)

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1. Audit Scotland will only choose data sets to be matched where it has reasonable evidence that one of the data matching purposes permitted by [the Public Finance and Accountability \(Scotland\) Act 2000](#) and [the Criminal Justice and Licensing \(Scotland\) Act 2010](#) will be met as a result of matching those data sets. This will be a key consideration when Audit Scotland decides whether it is appropriate to accept data from a voluntary participant, or to require data from a mandatory participant.

2. Evidence may come from previous data matching exercises, pilot exercises, from participants themselves or from other reliable sources of information such as auditors and the police.

3. Audit Scotland will undertake new areas of data matching on a pilot basis to test their effectiveness in serving the permitted purposes. Only where pilots achieve matches that demonstrate a significant level of success (eg, potential fraud) will they be extended nationally. A small number of serious incidents of fraud or a larger number of less serious ones may both be treated as significant.

4. Audit Scotland may also undertake data matching based on the results of previous data matching exercises or pilot exercises that have been undertaken by the Cabinet Office or one of the other UK public sector audit agencies.

5. Audit Scotland (and the Cabinet Office) will review the results of each NFI exercise in order to consider data and participants for inclusion in future NFI exercises. Data and participant bodies will only be included where there is reasonable evidence that inclusion in future exercises will help identify fraud or another permitted purpose.

6. Audit Scotland and the Accounts Commission participate in the NFI.

7. The other Scottish bodies invited to participate in the 2022/23 NFI exercise in Scotland are:

- All councils,
- Strathclyde Partnership for Transport,
- Tayside Contracts,
- all health bodies,
- all colleges, and
- central government bodies specified in the table below.

Central government NFI participants

Central Government Body	Own System (OS) or Scottish Government systems (SG)
Accountant in Bankruptcy	SG
Care Inspectorate	OS
Community Justice Scotland	SG
Creative Scotland	OS
Crofting Commission	SG
Crown Office	OS
Disclosure Scotland	SG
Education Scotland	SG
Food Standards Scotland	SG
Forestry and Land Scotland	OS
Scottish Forestry	OS
Highlands and Islands Enterprise	OS
Historic Environment Scotland	OS
Mental Welfare Commission for Scotland	SG
National Galleries of Scotland	OS
National Library of Scotland	OS
National Museums of Scotland	OS
National Records of Scotland	SG
NHS Superannuation Scheme	SG ¹
Office of the Scottish Charity Regulator	SG
Parole Board for Scotland	SG
Police Investigations & Review Commissioner	SG
Registers of Scotland	OS
Revenue Scotland	SG

Risk Management Authority	SG
Royal Botanic Garden Edinburgh	OS
Scottish Canals	OS
Scottish Children's Reporter Administration	OS
Scottish Court Service	OS
Scottish Criminal Cases Review Commission	SG
Scottish Enterprise	OS
Scottish Environment Protection Agency	OS
Scottish Fire & Rescue Service	OS
Scottish Fiscal Commission	SG
Scottish Funding Council	OS
Scottish Government	OS
Scottish Housing Regulator	SG
Scottish Legal Aid Board	OS
NatureScot	OS
Scottish Parliamentary Corporate Body	OS
Scottish Police Authority	OS
Scottish Prison Service	OS
Scottish Public Pensions Agency	SG ²
Scottish Qualifications Authority OS	OS
Scottish Social Services Council	OS
Scottish Water	OS
Skills Development Scotland	OS
Social Security Scotland	SG ³
South of Scotland Enterprise	OS
Sportscotland	OS
Student Awards Agency for Scotland (SAAS)	SG ⁴

Teachers' Superannuation Scheme	SG ⁵
The Boundary Commission for Scotland Secretariat	SG
Transport Scotland	SG
VisitScotland	OS

Notes

1. The NHS pension scheme uses SG systems except for pension awards.
2. Scottish Public Pensions Agency uses SG systems except for pension awards.
3. Social Security Scotland uses SG systems except for benefits awards.
4. SAAS uses SG systems but has its own awards system.
5. The Teachers' pension scheme uses SG systems except for pension awards.

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